

## EXHIBIT “C”



AUG 05 2008

Richard J. Brownell Jr.  
Vice President Vanilla Products  
Virginia Dare Extracts, Inc.  
882 Third Avenue  
Brooklyn, New York 11232

Dear Mr. Brownell:

This is in response to your letter to the Food and Drug Administration (FDA) dated March 16, 2007, on the labeling of finished foods or beverages where vanilla is the characterizing flavor and the label refers to natural vanilla, vanilla flavor or some other similar description. We regret the delay in responding to your inquiry, and hope the following information is still helpful to you.

You specifically asked when a food or beverage product is marketed (labeled) as (natural) vanilla, does the characterizing (vanilla) flavor have to be derived from vanilla beans and conform to the vanilla standard of identity. According to our regulation in Title 21 of the Code of Federal Regulations (CFR), section 101.22(i)(1), if a food contains no artificial flavor that simulates, resembles or reinforces the characterizing flavor, the name of the food on the label shall be accompanied by the common or usual name of the characterizing flavor, e.g., "vanilla." For example, the common or usual name of an ice cream product that does not contain artificial flavors would be "vanilla ice cream," and it should be made from vanilla beans. On the other hand, if a product such as ice cream does not contain enough of the characterizing ingredient, vanilla beans, to characterize the food or it does not contain such ingredient, and contains vanilla flavor, the product must be labeled "natural vanilla flavored ice cream" or "vanilla flavored ice cream." However, the flavors used to make such product must be derived from vanilla beans such as vanilla extract or vanilla flavor that are subject to standards of identity. Products made from vanillin should not be named "vanilla \_\_\_\_," e.g., "vanilla ice cream," or "vanilla flavored \_\_\_\_," e.g., "vanilla flavored ice cream" because these products are not made from vanilla beans or vanilla flavors made from vanilla beans. Furthermore, if a food contains any artificial flavor which resembles or reinforces the characterizing flavor, the name of the food on the label should be accompanied by the common or usual name of the characterizing flavor and the word(s) "artificial" or "artificially flavored", e.g., "artificial vanilla," "artificially flavored vanilla" or "vanilla artificially flavored."

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In our April 19, 2005, letter to you on the labeling of a Rhodia, Inc. vanillin product derived from a natural source such as ferulic acid via a natural process such as fermentation, we stated that this vanillin product "would not qualify as natural vanillin." In our April 19, 2005, letter we also stated that although we would not object to a statement on the label indicating that vanillin is derived naturally through a fermentation process, such a statement should not imply that the vanillin is a natural flavor or that a finished food containing vanillin is natural. However, upon further consideration on this issue, we realize that our views about vanillin expressed in the April 19, 2005, letter were based on the food standards regulations under sections 169.180, 169.181, and 169.182 in 21 CFR.

These regulations pertain to standardized vanilla extract ingredients that contain added vanillin and require the designation "contains vanillin, an artificial flavor (or flavoring)". However, it should be noted that these regulations pre-date the fermentation process that Rhodia uses to produce vanillin. Also, 21 CFR 101.22(a)(1) provides that fermentation products are not considered to be artificial flavors. Thus, the new Rhodia process produces a natural flavor and consequently, the ingredient label of a finished food containing the vanillin product made by Rhodia can bear the term "vanillin," "natural flavor" or "contains natural flavor" but the term "natural flavor" must not be used in such a way to imply that it is a "natural vanilla flavor" because it is not derived from vanilla beans. Furthermore, the term "natural" is not a part of the common or usual name of Rhodia's product when sold as the finished food. The common or usual name of Rhodia's product is "vanillin," regardless of the type of method used to produce it. Therefore, the statement of identity of the product sold as the finished food is "vanillin."

If we may be of further assistance, please let us know.

Sincerely yours,



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and Dietary Supplements  
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